INVITATION TO SUBMIT AN ACTIVITY PLAN

EACEA No 30/2016

eTwinning Partner Support Agencies (PSA)

Annex 6

Guidelines and Templates for Reporting and Amendments
Contents

I. AMENDMENTS ................................................................................................................................................. 3
   I.1. Changes which require an amendment request form ................................................................. 3
   I.2. Changes which do not require an amendment request form .................................................... 4

II. REPORTING.................................................................................................................................................. 6
   II.1 Purpose of the reports ...................................................................................................................... 6
   II.2 Reporting Period ............................................................................................................................... 6
   II.3 Instructions to complete the reports .............................................................................................. 6
   II.4 How to submit the reports .............................................................................................................. 6
   II.5 Narrative and financial parts .......................................................................................................... 7
   II.6 Processing the reports .................................................................................................................... 8
   II.7 Possible reimbursement of parts of the grant .............................................................................. 9
I. AMENDMENTS

An amendment is an act modifying the grant conditions initially agreed or established in clauses of the Grant Agreement. Any amendment to the Grant Agreement must be subject to a prior written supplementary Agreement. An amendment request should not be made retroactively, e.g. changes that have in reality already been carried out.

The amendment request needs to:

- be submitted by email (EACEA-EPLUS-ETWINNING@ec.europa.eu) to the Agency by an official letter or request form signed by the legal representative of the beneficiary, that is, the person who signed the Grant Agreement or his/her legal replacement; in some specific cases outlined below, a simple e-mail (without a letter) can be sent but the legal representative should at least be in copy of the email

- be made, where required, on the specific amendment request form provided by the Agency under the link mentioned below

- be submitted to the Agency before the change occurs (no retroactivity allowed)

- be submitted to the Agency at the latest two months before the closing date of the action (Article I.10.6 of the Grant Agreement)

- duly justify the reasons for the proposed changes

The Agency reserves the right to reject an amendment request that is not sufficiently justified. Once the amendment is made, it becomes an integral part of the initial Grant Agreement.

The modifications to a Grant Agreement have to be authorised by the same parties who have signed the initial agreement. Furthermore, the amendment must be signed by the legal representative of the beneficiary organisation, i.e. the person who has the necessary powers to commit the entity. This can be the same person as the one who signed the Grant Agreement or it could be another person replacing the initial representative or a person to whom the authorisation to represent and commit the entity has been given by means of a specific mandate. If the person signing is not the legal representative identified as such in the Grant Agreement, a supporting document proving the authority to sign on behalf of the beneficiary should be submitted along with the request for amendment.

I.1. Changes which require an amendment request form

An amendment request form must be completed to request the following modifications on the Grant Agreement:

- Changes to the budget breakdown

Concerning adjustments to the budget breakdown, an amendment is not necessary provided that this adjustment does not affect the implementation of the action and the transfer between budget categories of eligible direct costs (see annex 1) does not exceed 10% of the amount of
the category for which the transfer is intended (the category that increases), irrespective of the adjustment made between items of costs under heading 'I.C Information and Communication'.

Please note that it is not possible to modify the total eligible budget, the amount of the EU Grant or the co-financing percentage.

- Change of bank account

If the bank account of the Beneficiary changes, please submit the financial identification form Sheet downloadable from the website: http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

The form must be signed by the account holder in original and either stamped and signed by the bank concerned or accompanied by a recent bank statement. Please note we cannot accept a financial identification form which does not bear an original signature.

- Changes to the work programme

Please note that a formal amendment request is only necessary for major changes to the work programme (e.g. changing original activities/products etc., adding new products, activities etc., skipping some original activities/products etc.). In case of doubt whether or not it is need to request a formal amendment, please contact the Agency.

If the beneficiary changes, a new designation letter must be sent to the European Commission, informing about the new designated body. Please contact the Agency if this situation applies in your case.

Please note that an extension of the eligibility period is not possible.

The amendment request form contains further guidance and is available at: http://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space_en

I.2. Changes which do not require an amendment request form

The following section describes those cases where the use of the amendment request form is not needed.

Changes via the Participant Portal

The Participant Portal is the platform where the LEAR (Legal Entity Appointed Representative) of each beneficiary registers any changes related to their legal entity. The accuracy of these changes and any supporting documents are checked and validated by the Research Executive Agency (REA). Once REA has validated these changes, they notify the beneficiary that this information is up to date in the database of the Commission (i.e. URF/PDM and ABAC).

It is not required to send an amendment request to the Agency for these modifications. However, it is recommended to inform the Agency by email of the specific changes introduced via the Participant Portal for a better follow-up.

The following modifications must be made via the Participant Portal:

- change of the legal status of the beneficiary
The new legal status of the beneficiary must fulfil all the eligibility and selection criteria originally applied. If this change results in non-fulfilment of the eligibility and/or selection criteria, participation will be terminated. It will also be verified whether the eligibility criteria at project level are still respected. If this is not the case, the Agreement will be terminated.

- change of legal name of the beneficiary

In certain cases, what appears to be a change of name may in reality be a different change (e.g. new legal entity, transfer of rights and obligations) which may require other supporting documents and a different treatment. In this case the Agency will inform you what documents are needed.

- change of address of the beneficiary

The change will be accepted by the Agency provided that it is compatible with the eligibility criteria.

Address of the Participant Portal:

**Change of legal representative in the beneficiary organisation (person who signed the Grant Agreement)**

In this case it is not necessary to use the amendment request form. An e-mail or letter signed by the new legal representative together with an official document confirming the name of this new legal representative is sufficient. If the e-mail is not sent by the new legal representative, he/she should be in copy. Examples of official documents include statutes and/or minutes of the Board.

**Change of contact person in the beneficiary organisation**

A change of contact person in the beneficiary organisation (person indicated in Article I.6.3 of the Grant Agreement) does not require the use of the amendment request form. An e-mail or a letter signed by the legal representative of the beneficiary organisation must be submitted to the Agency outlining the reasons for the envisaged change. If the e-mail is not sent by the legal representative, he/she should be in copy.
II. REPORTING

II.1 Purpose of the reports

Reporting on your project's progress and achievements is both a crucial and beneficial part of the project management process. The report allows you to demonstrate your project management methods and the accomplishment of the initially planned objectives. The Agency verifies that the project is in line with the eTwinning policy objectives and priorities and that the management of the tasks to achieve the objectives complies with the EU financial rules.

eTwinning grant holders are requested to report their achievements by using the report templates provided by the Agency. The link to the eTwinning report templates is: https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/etwinning_en.

II.2 Reporting Period

The mid-term reporting period and deadline for submission of the progress Report is specified in the grant agreement, Article I.4.1. A Progress Report providing the Agency with a mid-term update on how a project is advancing against original plans and budgets must be submitted by 31-01-2018 at the latest.

The Final Report, covering the reporting for the entire project duration, must be submitted at the latest two months after the end of the project, i.e., on 28-02-2019.

II.3 Instructions to complete the reports

Please note the following points before you produce and submit your report to the Agency:
- You are requested to use the appropriate reporting templates and financial tables provided on the Agency's website.
- All sections and tables of the report templates need to be completed.
- The report needs to be written in one of the official working languages of the EU (English, French or German).
- The report should not be used as a means to signal major changes. These are subject to formal amendment requests that need to be submitted separately, at any event, within a minimum of 60 days before the end of the eligibility period.
- Even if the progress report (if applicable) is not linked to a payment (article 1.4.1 of the grant agreement), you are still required to submit the account statement.
- Please note that the purpose of the financial analysis is to provide beneficiaries with relevant feedback and time to take appropriate measures accordingly.
- The total eligible costs will be determined only once the Final Report is received.

II.4 How to submit the reports

You can find further information about the submission of the eReport under the 'Beneficiaries space': [https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/etwinning_en](https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/etwinning_en)

II.5 Narrative and financial parts

- Narrative part

You will be requested to describe the project implementation in detail (operational report).

The report includes the form "Declaration of honour by the beneficiary" which is to be filled in. This is a formal declaration on the accuracy of the information provided in your report. Please ensure that it is signed by the legal representative (the same person who signed the Grant Agreement or a person who has the mandate to sign). If the declaration page is signed by a different person, the Agency will not be in a position to accept the report, which would delay the due payment.

The reporting style and language should be accurate and concise. Copying content from the original application does not suit the purpose of the report and is to be avoided. The report should include details of all produced results within the reporting period in accordance with the approved work programme. It may contain diagrams and pictures illustrating the work of the project. It should be of very good quality and not require any further revision or editing.

- Financial part

You are requested to present the financial aspects of the project implementation in detail.

Please keep all supporting documents and records for a period of five years after the final balance of the grant is paid in case of an audit. This period shall be limited to three years in case the maximum amount specified in Article I.3 of the grant agreement is lower than EUR 60 000.

Depending on the value of the grant the following documents need to be submitted:

a) In case of grants for an action equal or inferior to EUR 60,000, the beneficiary is required to submit the following sample of supporting documents:

<table>
<thead>
<tr>
<th>Budget item/heading</th>
<th>Sample to be annexed to the Final Financial Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff</td>
<td>The three highest consolidated staff costs (i.e. staff member costs) for the whole eligibility period</td>
</tr>
<tr>
<td>Subcontracting</td>
<td>The three highest value subcontracts</td>
</tr>
<tr>
<td>Travel and subsistence</td>
<td>25% of the highest costs declared under this budget item</td>
</tr>
</tbody>
</table>

b) In case of grants for an action of more than EUR 60,000, but less than EUR 750,000 the beneficiary is required to submit, in support of the final financial statement, a “Report of Factual Findings on the Final Financial Report - Type I” as per instructions available in section "Audit procedure type I" on: [http://eacea.ec.europa.eu/about/eacea_documents_register_en.php](http://eacea.ec.europa.eu/about/eacea_documents_register_en.php)
c) In case of grants for an action of grants equal to or more than EUR 750,000 the beneficiary is required to submit, in support of the final payment, a “Report of Factual Findings on the Final Financial Report - Type II" as per instructions available in section "Audit procedure type II" on: http://eacea.ec.europa.eu/about/eacea_documents_register_en.php.

II.6 Processing the reports

This document will be assessed by representatives of the Agency with - in some cases - the support of independent experts, to judge the project performance and decide upon the payment of the due part of the grant.

- Incompleteness of a report
If a report is incomplete (for instance, some parts are missing or incorrect), the Agency may request further information. The Agency will specify the form in which the additional information should be submitted. In these cases, the period foreseen in the contract for payment will be suspended until the additional information has been received by the Agency. The Agency may request the submission of an updated version of the report if it is not of sufficient quality.

- Rejection of a report
A number of elements are indispensable for the Agency to carry out an analysis of the report. Missing elements in the report, which make it impossible for the Agency to assess the report, leads to its rejection until the missing information is provided. The rejection letter is addressed to the beneficiary and mentions the reasons which justify the rejection. The consequence is the application of article II.24.5 of the grant agreement "Suspension of the time limit for payment".

Hereafter the most common reasons for rejecting reports:

- the signature of the legal representative is missing
- sections are not filled in or documents are missing
- the financial part is missing or the amounts presented are not in accordance with the initially agreed budget
- the report was submitted by using wrong templates and/or the excel reporting tool
- the report was submitted in a language other than English, French or German

In case a report is not complete and additional information needs to be submitted, the related payment is likely to be delayed accordingly.

Once the assessment is complete, the Agency informs the project with an acceptance letter on the final evaluation results e.g. its decision and feedback on the project's progress and achievements.
II.7 Possible reimbursement of parts of the grant

The Agency analyses the declaration of expenditure in order to calculate the final EU grant. The financial analysis of the Final Report is explained to the Beneficiary in a settlement letter. This analysis may lead to a request for reimbursement of a certain amount. If the beneficiary has to reimburse an amount, a recovery order will be issued by the Agency for the agreement in question.